--- BABN's **80** on 50 Cigarettes - Christmas Provisional for 1940 - used by "Benson & Hedges" ---

The second wartime Budget in June 24th 1940 increased the *excise duty* on small cigarettes from $5.00 to $6.00 per thousand (or 1¢ per ten cigarettes), and most of the manufacturers simply increased the retail price of *one hundred* cigarettes by 10¢ from $1.10 to $ 1.20 per box. However "Benson & Hedges" (as they had done for Christmas 1939: see **RC-339** - the **90** on 100 cigarette Series "A" stamp) decided to maintain their $1.00 retail price by once again reducing the contents of their Christmas box by ten, from *ninety* to *eighty* cigarettes.

BABN overprinted sheets of the perforated, Series "C" fifty cigarettes stamp (their stock of the 100 cigarette Series "A" stamps had been exhausted on the 1939 overprint) at each side with a heavy 5 mm. black Gothic **80** plus a pair of four (above) and five (below) 12½ mm. heavy *killer lines* as the BABN provisional **RC-473**.

★**RC-473 - 80** on 50 cigarettes, perf 11, rollered **8-10-D** in blue-green ink, by "Benson & Hedges" in December 1940

Unfortunately I am not certain about the reading of the company code on the above stamp. On every copy that I have examined the ink has run and smeared so as to be almost undecipherable. I am simply guessing from the colour of the cancellation that the company of origin is "Benson & Hedges".

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 80 cigarettes \ 8-10D - overprint],
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